

LEGALIZING ACTS

CHAPTER 250

TAX LEVIES

H. F. 85

AN ACT to legalize any and all tax levies, assessments, or collections during the years 1934, 1935, 1936, and 1937 wherein the county auditor of any county in computing the tax rate failed to deduct from the total budget requirements the tax to be derived from moneys and credits and other moneyed capital, pursuant to the provisions of law as contained in section seventy-one hundred sixty-four (7164) of the code.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. All taxes levied, assessed, or collected wherein the
2 county auditor in computing the tax rate failed to deduct from the
3 total budget requirements the tax to be derived from moneys and
4 credits and other moneyed capital during the years 1934, 1935, 1936,
5 and 1937, as defined by section seventy-one hundred sixty-four (7164)
6 of the Code, are hereby declared legal and valid.

1 SEC. 2. This act being deemed of immediate importance shall be
2 in force and effect from and after its passage and publication in the
3 Northwood Anchor, a newspaper published at Northwood, Iowa, and
4 in The Daily Hawk-Eye Gazette, a newspaper published at Burlington,
5 Iowa.

Approved February 13, 1939.

I hereby certify that the foregoing act was published in the Daily Hawk-Eye Gazette, February 15, 1939, and the Northwood Anchor, February 16, 1939.

EARL G. MILLER, *Secretary of State.*

CHAPTER 251

TAX SALES

S. F. 125

AN ACT to legalize certain tax sales held and conducted in accordance with section seven thousand two hundred fifty-nine (7259) or section seven thousand two hundred sixty-two (7262), code of Iowa, 1935, and corresponding sections of earlier codes and all laws pertaining thereto as to the matter of bringing forward of delinquent taxes under section seven thousand one hundred ninety-three (7193), code of Iowa, 1935, and all laws pertaining thereto.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. In all instances where a county treasurer heretofore
2 conducted a tax sale at the time provided in section seven thousand
3 two hundred fifty-nine (7259) or section seven thousand two hundred
4 sixty-two (7262), both of the Code of Iowa, 1935, sales made at such
5 tax sale or any adjournment thereof shall not be held invalid by reason
6 of the failure of the county treasurer to have brought forward the
7 delinquent tax of prior years upon the current tax list in use by the

8 said county treasurer at the time of conducting the sale, or by reason
 9 of the failure of the county treasurer to have offered all the property
 10 unsold before each adjournment of said sale and said tax sales are
 11 hereby legalized and declared valid notwithstanding the provisions of
 12 section seven thousand one hundred ninety-three (7193) and section
 13 seven thousand two hundred fifty-nine (7259), both of the Code of
 14 Iowa, 1935, provided the delinquent taxes for which the said real
 15 estate was sold had been brought forward upon the current tax list
 16 of the year preceding the year in which the said tax sale was conducted.
 17 Provided, however, that no tax sale so legalized and validated shall
 18 affect a special assessment if the same continues to remain a lien
 19 notwithstanding a tax deed now or hereafter issued pursuant to such
 20 tax sale.

1 SEC. 2. This act being deemed of immediate importance shall be
 2 in full force and take effect from and after its passage and publication
 3 in the Cascade Pioneer, a newspaper published at Cascade, Iowa, and
 4 in the Plain Talk, a newspaper published at Des Moines, Iowa.

Approved April 18, 1939.

I hereby certify that the foregoing act was published in the Cascade Pioneer, Cascade,
 Iowa, April 27, 1939, and the Plain Talk, Des Moines, Iowa, April 27, 1939.

EARL G. MILLER, *Secretary of State.*

CHAPTER 252

ORIGINAL NOTICES

S. F. 45

AN ACT to legalize default judgments and decrees in actions and suits wherein the original notices as served on the defendant or defendants in default did not name the term at which defendant or defendants was or were required to appear.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. That all judgments and decrees heretofore entered by
 2 default in causes wherein the original notices set out the date when
 3 and the place where the court would convene, are hereby declared
 4 legal and binding, notwithstanding the fact that said original notices
 5 fail to name the term at which defendant or defendants was or were
 6 required to appear.

1 SEC. 2. Nothing herein contained in this act shall affect pending
 2 litigation.

Approved March 23, 1939.